

EXHIBIT A

CUSTOMARY AND COMPARABLE COMPENSATION DISCLOSURES

(See Guidelines ¶ C.3. for definitions of terms used in this Exhibit.)

The blended hourly rate for Paul Hastings timekeepers in the New York and Washington, D.C. offices who billed to non-bankruptcy matters (collectively, the “Non-Bankruptcy Matters”)¹ during the twelve-month period beginning on June 1, 2020 and ending on May 31, 2021 was, in the aggregate, approximately \$959 per hour (the “Non-Bankruptcy Blended Hourly Rate”). The blended hourly rate for Paul Hastings’ timekeepers in the Title III Cases during the Application Period was approximately \$842 per hour (the “Committee Blended Hourly Rate”). A detailed comparison of these rates follows:²

| CATEGORY OF TIMEKEEPER (using categories already maintained by the firm) | BLENDED HOURLY RATE | | |
|---|------------------------------------|--|--|
| | NON-BANKRUPTCY BLENDED HOURLY RATE | COMMITTEE BLENDED HOURLY RATE ³ | COMMITTEE BLENDED HOURLY RATE (AFTER 20% REDUCTION) ⁴ |
| Partner | \$1,243 | \$1,449 | \$1,159 |
| Counsel | \$1,147 | \$1,295 | \$1,036 |
| Associate | \$816 | \$974 | \$779 |
| All timekeepers aggregated | \$959 | \$1,052 | \$842 |

¹ It is the nature of Paul Hastings’ practice that certain non-bankruptcy engagements require the advice and counsel of professionals and paraprofessionals who work primarily within Paul Hastings’ restructuring group. Accordingly, the Non-Bankruptcy Matters consist of matters for which Paul Hastings’ timekeepers represented a client in matters other than court-approved engagements as counsel for the debtor or an official committee under the Bankruptcy Code. As such, the Non-Bankruptcy Matters include, in part, time billed by Paul Hastings’ timekeepers who work primarily within Paul Hastings’ restructuring group.

² Luc Despins, the lead attorney on this matter and the chair of Paul Hastings’ Global Restructuring Practice, brings to the Title III Cases over 30 years of experience representing debtors and creditors in high profile and complex restructuring matters. Given the complexity and challenges faced by the Committee in these cases, a significant amount of time by senior partners, of counsel, and senior associates, including Mr. Despins, Nicholas Bassett, G. Alexander Bongartz, Zachary S. Zwillinger, Shlomo Maza, and Douglass Barron has been necessary. Because their rates are at the higher end of the range of rates billed by Paul Hastings partners, of counsel, and associates, respectively, and in light of the fact that a significant amount of senior partner, of counsel, and senior associate time has been required for this engagement, the blended rate for this case moved to the higher end of the range of rates billed by Paul Hastings partners, of counsel, and associates. Significantly, Paul Hastings reduced the hourly rate of Luc A. Despins and John F. Hilson for the Application Period, resulting in a reduction of \$10,455.00 in fees.

³ The calculation of the Committee Blended Hourly Rate does not take into account Paul Hastings’ agreement to reduce its fees by an amount equal to 20% of its total case fees, with the precise fees to be waived to attain the 20% reduction to be designated by Paul Hastings (in its sole discretion) in connection with the final fee application process. The impact of the 20% end of the case write-off on the Committee Blended Hourly Rate cannot be calculated at this time.

⁴ For illustrative purposes only.

Case Name: In re The Financial Oversight and Management Board for Puerto Rico, as
representative of The Commonwealth of Puerto Rico, *et al.*

Case Number: 17-BK-3283 (LTS)

Applicant's Name: Paul Hastings LLP

Date of Application: July 15, 2021

Interim or Final: Twelfth Interim